Sales / Use Tax & Lodo

LOCAL SALES/USE TAX CHANGES

CLALLAM COUNTY

duse tax within all of Clallam County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

CLARK COUNTY

Effective January 1, 2006 - Local sales and use tax within the Clark County Public Transportation Benefit Area (PTBA) will increase by an additional two-tenths of one percent (.002). Local sales and use tax will increase in the city of Vancouver. The rate increase reflects the addition of the optional .002 sales tax imposed by the city.

COLUMBIA COUNTY

Effective April 1, 2006 - Columbia County Public Transportation Benefit Area (PTBA) will impose a local sales and use tax of four-tenths of one percent (.004).

GRANT COUNTY

Effective April 1, 2006 - Local sales and use tax within all of Grant County will increase one-tenth of one percent (.001). The tax will be used for emergency communication systems and facilities.

JEFFERSON COUNTY

Effective April 1, 2006 - Local sales and use tax within all of Jefferson County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

KLICKITAT COUNTY

Effective January 1, 2006 - Local sales and use tax in the city of Bingen will increase to 7.5%. The rate increase reflects the addition of the optional .005 sales tax imposed by the city.

LINCOLN COUNTY

Effective April 1, 2006 - Local sales and use tax within all of Lincoln County will increase one-tenth of one percent (.001). The tax will be used for emergency communication systems and facilities.

SKAGIT COUNTY

Effective April 1, 2006 - Local sales and use tax within all of Skagit County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

SPOKANE COUNTY

Effective April 1, 2006 - Local sales and use tax within all of Spokane County will increase one-tenth of one percent (.001). The tax will be used for chemical dependency or mental health treatment services.

WHATCOM COUNTY

Effective April 1, 2006 - Local sales and use tax within all of Whatcom County will increase one-tenth of one percent (.001). The tax will be used for the purpose of providing funds for criminal justice and public safety purposes.

The retail sale and use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, are exempt from the public safety tax imposed.

WHITMAN COUNTY

Effective January 1, 2006 - Local sales and use tax within all of Whitman County will increase one-tenth of one percent (.001). The tax will be used for jails and juvenile detention purposes.

Effective July 1, 2006 - Local sales and use tax within all of Whitman County will increase one-tenth of one percent (.001). The tax will be used for emergency communication systems and facilities.

LODGING CHANGES

CHELAN COUNTY

Effective April 1, 2006 - The following locations in Chelan County will begin imposing a special hotel/motel tax of two percent (0.02).

Unincorporated Areas (0400)	2%
Cashmere (0401)	2%
Entiat (0403)	2%

PEND OREILLE COUNTY

Effective July 1, 2006 - The following locations in Pend Oreille County will begin imposing a special hotel/motel tax of two percent (0.02).

Unincorporated Areas (2600)	. 2%
Cusick (2601)	. 2%
lone (2602)	. 2%
Metaline (2603)	. 2%
Metaline Falls (2604)	. 2%

WHATCOM COUNTY

Effective October 1, 2006 - The following location in Whatcom County will begin imposing a special hotel/motel tax of two percent (0.02).

Lynden (3705)2%

Lodging businesses may be required to report transient rental income, special hotel/motel taxes, convention and trade center taxes, or tourism promotion area charges. If you receive the *Combined Excise Tax Return*, these taxes and charges are reported on page 2 under the lodging section of your return. If you receive the *Retailing & Other Activities Return*, please use the *Lodging Addendum* to report these taxes and charges. For more information about each of these taxes or charges please go to http://dor.wa.gov/content/taxes/industry/lodging/default.aspx.



WASHINGTON STATE DEPARTMENT OF REVENUE

Local Sales/Use Tax & Lodging Rates

Tax Rates Effective January 1, 2006 - December 31, 2006

(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at http://dor.wa.gov for current rates)

Note: For footnote information, please see the bottom of page 4.

Location	Sale	es/Use		Lodg		Location Location		les/Use	Tax	Lodg	ing
County/City	Loc. Code No.	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA (3)	County/City	Loc. Code No.	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA (3)
ADAMS	0400	044	070	00		FRANKLIN (cont.)					
Unincorp. Areas	0100 0101	.011 .011	.076 .076	.02 .02		Unincorp. P.T.B.A.* Connell	1111 1101	.018 .012	.083 .077	.02 .02	
Hatton Lind	0101	.011	.076	.02		Kahlotus	1101	.012	.077	.02	
Othello	0102	.011	.076	.02		Mesa	1102	.012	.077	.02	
Ritzville	0104	.011	.076	.02		Pasco	1104	.012	.083	.02	1.50
Washtucna	0105	.011	.076	.02		GARFIELD					
ASOTIN						Unincorp. Areas	1200	.010	.075		
Unincorp. Areas	0200	.007	.072	.02		Pomeroy	1201	.010	.075		
Asotin (City)	0201	.007	.072	.02		GRANT	(Eff. 4/1/06)				
Clarkston	0202	.007	.072	.02		Unincorp. Areas	1300	.014	.079	.02	
BENTON						Coulee City	1301	.014	.079	.02	
Unincorp. Areas	0300	.012	.077			Electric City	1302	.014	.079	.02	
Unincorp. P.T.B.A.*	0333	.018	.083			Ephrata	1303	.014	.079	.02	
Benton City	0301	.018	.083	00	4.50	George	1304	.014	.079	.02	
Kennewick	0302	.018	.083 .083	.02	1.50	Grand Coulee Hartline	1305	.014	.079	.02	
Prosser Richland	0303 0304	.018 .018	.083	.02 .02	1.50	Krupp	1306 1307	.014 .014	.079 .079	.02 .02	
Richland West Richland	0304	.018	.083	.02	1.50	Mattawa	1307	.014	.079	.02	
CHELAN	(Eff. 4/1/06)	.010	.003			Moses Lake	1309	.014	.079	.02	
Unincorp. Areas	0400	.015	.080	.02		Quincy	1310	.014	.079	.02	
Cashmere	0401	.015	.080	.02		Royal City	1311	.014	.079	.02	
Chelan (City)	0402	.015	.080	.03		Soap Lake	1312	.014	.079	.02	
Entiat	0403	.015	.080	.02		Warden	1313	.014	.079	.02	
Leavenworth	0404	.015	.080	.03		Wilson Creek	1315	.014	.079	.02	
Wenatchee	0405	.015	.080	.04		GRAYS HARBOR					
CLALLAM	(Eff. 7/1/06)					Unincorp. Areas	1400	.018	.083	.03	
Unincorp. Areas	0500	.019	.084	.02		Aberdeen	1401	.018	.083	.03	
Forks	0501	.019	.084	.02		Cosmopolis	1402	.018	.083	.03	
Port Angeles	0502	.019	.084	.02		Elma	1403	.018	.083	.03	
Sequim	0503	.019	.084	.02		Hoquiam	1404	.018	.083	.03	
CLARK	(Eff. 1/1/06)	000	074	00	2.00	McCleary	1405	.018	.083	.03	
Unincorp. Areas Unincorp. P.T.B.A.*	0600 0666	.009 .014	.074 .079	.02 .02	2.00 2.00	Montesano Oakville	1406 1407	.018 .018	.083 .083	.03	
Battle Ground	0601	.014	.079	.02	2.00	Ocean Shores	1407	.018	.083	.03	
Camas	0602	.014	.079	.02		Westport	1408	.018	.083	.03	
La Center	0603	.016	.081	.02		ISLAND	1 100	.010	1000		
Ridgefield	0604	.016	.081	.02		Unincorp. Areas	1500	.018	.083	.02	
Vancouver	0605	.016	.081	.02	2.00	Coupeville		.018	.083	.02	
Washougal	0606	.016	.081	.02		Langley	1502	.018	.083	.02	
Yacolt	0607	.014	.079	.02		Oak Harbor	1503	.018	.083	.02	
COLUMBIA	(Eff. 4/1/06)					JEFFERSON	(Eff. 4/1/06)				
Unincorp. Areas	0700	.014	.079			Unincorp. Areas	1600	.019	.084	.02	
Dayton	0701	.014	.079	.02		Port Townsend	1601	.019	.084	.02	
Starbuck	0702	.014	.079			KING see pg 4 (7)	4700	040	000 .		
COWLITZ	0000	011	076	see pg 4 (6))	Unincorp. Areas**	1700	.019	.088 +		
Unincorp. Areas Castle Rock	0800 0801	.011 .011	.076 .076	.02/.03		Algona Auburn/King	1701 1702	.019 .019	+ 880. + 880.	.01	
Kalama	0801	.011	.076	.02/.03		Beaux Arts Village	1702	.019	.088 +	.01	
Kelso	0803	.012	.077	.02/.03		Bellevue	1703	.019	.088 +		
Longview	0804	.012	.077	.02/.03		Black Diamond	1705	.019	.084		
Woodland	0805	.011	.076	.02/.03		Bothell/King	1706	.019	.088 +	.01	
DOUGLAS						Burien	1734	.019	.088 +		
Unincorp. Areas	0900	.011	.076			Carnation	1707	.019	.084		
Unincorp. P.T.B.A.*	0909	.015	.080			Clyde Hill	1708	.019	.088 +		
Bridgeport	0901	.011	.076			Covington	1712	.019	.084		
E. Wenatchee	0902	.015	.080	.04		Des Moines	1709	.019	.088 +	.01	
Mansfield	0903	.011	.076			Duvall	1710	.019	.084		
Rock Island	0904	.015	.080			Enumclaw	1711	.019	.084	0.4	
Waterville	0905	.015	.080			Federal Way	1732	.019	.088 +	.01	
FERRY	1000	.011	.076			Hunts Point	1713 1714	.019 .019	+ 880. + 880.	.01	
Unincorp. Areas Republic	1000	.011	.076 .076	.02		Issaquah** Kenmore	1714	.019	.088 +	.01	
FRANKLIN	1001	.011	.070	.02		Kent	1736	.019	.088 +	.01	
Unincorp. Areas	1100	.012	.077	.02		Kirkland	1716	.019	.088 +	.01	
			-3						.500		

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County-Clay Control County Coun	Location	Sa	les/Use	Tax	Lod	Lodging Location		Sal	Sales/Use Tax			Lodging	
Lake Forest Park					Special Htl/Mtl (2)	TPA (3)					Special Hti/Mtl (2)	TPA (
Maghe Valley 1720 019 0.088 +		1717	010	000				2407	011	076	00		
Medina													
Mercer Island							Oroville						
Mithorking. 1731 0.19 0.88 Transkert 2411 0.11 0.76 0.2													
Newcastle				.088 +			Riverside	2410	.011				
Newcastle	Milton/King	1731	.019	.088 +			Tonasket	2411	.011	.076	.02		
Normany Park 1721 .019 .068 .019 .068 .01 .076 .03 .02 .019 .068 .01 .016 .02 .019 .068 .01 .016 .02 .019 .068 .01 .016 .02 .019 .068 .01 .016 .02 .018 .01		1736	.019	.088 +			Twisp	2412	.011	.076	.02		
North Benind 1722 .019 .084 .01		1721	.019	.088 +				2413	.011	.076			
Paddincking 1723 .019 .088 .01					.01								
Redmort 1724								2500	013	078	02		
Renfon*							-						
Sammamisht													
Sea-Tan					.01		•						
Seattle													
Shoreline					.01			2504	.013	.078	.02		
Skykomish 1727 0.19 0.94	Seattle	1726	.019	.088 +			PEND OREILLE	(Eff. 7/1/06)					
Skykomish 1727 0.19 0.94	Shoreline	1737	.019	.088 +			Unincorp. Areas	2600	.011	.076	.02		
Snorqualmie, 1728		1727	.019	.084			Cusick	2601	.011	.076	.02		
Tukwish	Snogualmie			.084	.01		lone	2602	.011	.076	.02		
Woodmille	'						A Review of the Control of the Contr						
Varnow Point 1730 019 088 Newport 2605 011 076 02 Variable Varia													
INTESAP					.01								
Bainbridge Island 1804 021 086 0.92		1730	.019	.000 ₹			PIERCE see pg 4 (7)	2605	.011	.076		(4)	
Brementon 1801 021 .086 .02 Abburn/Pierce 2724 .019 .088 .02/.05	Unincorp. Areas	1800	.021	.086	.02		Unincorp. Areas**	2700	.013	.082 +	.02/.05		
Port Orchard.	Bainbridge Island	1804	.021	.086	.02		Unincorp. P.T.B.A.* **	2727	.019	.088 +	.02/.05		
Port Orchard.	Bremerton	1801	.021	.086	.02		Auburn/Pierce	2724	.019	.088 +	.02/.05		
Poulsbo 1803 .021 .086 .02 Buckley .2702 .019 .084 .02			.021	.086	.02				.019	.088 +	.02/.05		
Carbonado 2703 0.18 0.78 0.20.05 0	D 11						,						
Unincorp, Areas 1900 012 077 01 Eatomy 2705 0.13 0.78 0.20,05 0.2		1000	.021	.000	.02		Carbonado						
Cle Ellum		1000	040	077									
Ellensburg 1902 .012 .077 .02 Edgewood .2720 .019 .088 .02/.05 .05 .07					0.4								
Kittlas (City) 1903 .012 .077 .078 .078 .058	Cle Elum												
Roslyn 1904 .012 .077 .02 .037 .02 .038 .02 .05 .0			.012		.02								
South Cle Elum 1905 012 0.077 0.02 Gig Harbor 2708 0.19 0.88 0.05 0.5	Kittitas (City)	1903	.012	.077				2706	.019	.088 +	.05		
South Cle Elum 1905 012 0.077 0.02 Gig Harbor 2708 0.19 0.88 0.05 0.5	Roslyn	1904	.012	.077			Fircrest	2707	.019	.088 +	.02/.05		
KLICKITAT (Fit. 14706) Lakewood 2721 .019 .088 + .05 .02 .05 .070 .08 .02 .05 .070 .075 .02 .076 .076 .02 .076 .076 .02 .076 .02 .076 .02 .077 .02 .078 .02 .078 .02 .05 .02 .078 .02 .05 .02 .078 .02 .05 .02 .05 .		1905	.012	.077	.02		Gig Harbor	2708	.019	.084	.02/.05		
Dinicorp, Areas 2000	KLICKITAT								.019	.088 +	.05		
Singen 2001 0.10 0.075 0.2 Pacific/Pierce 2723 0.19 0.88 * 0.2/.05		2000	.005	.070									
Colicendale 2002 0.10 0.75 0.2 Pacific/Pierce 2723 0.19 0.88 0.2/.05													
White Salmon 2003 0.10 0.075					02		•						
Controllar Con					.02								
Unincorp, Areas 2100 0.12 0.077 0.02 Ruston 2713 0.19 0.088		2003	.010	.075									
Centralia 2101 .014 .079 .02 .02 .02 .02 .015 .019 .088 .02/.05 .02/.0													
Chehalis	Unincorp. Areas	2100	.012										
Morton		2101	.014	.079	.02		South Prairie	2714	.013	.078	.02/.05		
Morton	Chehalis	2102	.014	.079	.02		Steilacoom	2715	.019	.088 +	.02/.05		
Mossyrock		2103	.012	.077	.02		Sumner	2716	.019	.088 +	.02/.05		
Napavine											02/.05		
Pe Ell													
Toledo	Po Ell						•						
Vader 2108 .012 .077 .02 Unincorp. Areas 2800 .012 .077 .02 LINCOLN (Eff. 41/106) .012 .077 .02 LINCOLN (Eff. 41/106) .012 .077 .02 SKAGIT (Eff. 41/106) .012 .077 .02 Almira 2200 .012 .077 .02 .012 .078 .02 Almira 2201 .012 .077 .077 .02 .02 .02 Creston 2202 .012 .077 .077 .02 .02 .02 Davenport 2202 .012 .077 .077 .077 .080 .02 Harrington 2204 .012 .077 .077 .080 .02 Odessa 2205 .012 .077 .077 .080 .02 Reardan 2206 .012 .077 .080 .02 .080 .02 Sprague <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2110</td><td>.013</td><td>.076</td><td>.02/.03</td><td></td></th<>								2110	.013	.076	.02/.03		
Minlock 2109 .012 .077 .02 Friday Harbor 2801 .012 .077 .02	Toledo							0000	0.40				
LINCOLN (Eff. 4/1/06) SKAGIT (Eff. 4/1/06) Unincorp. Areas 2200 .012 .077 Unincorp. Areas 2900 .013 .078 .02 Almira 2201 .012 .077 Unincorp. P.T.B.A.* 2929 .015 .080 .02 Creston 2202 .012 .077 Anacortes 2901 .015 .080 .02 Davenport 2203 .012 .077 Burlington 2902 .015 .080 .02 Harrington 2204 .012 .077 Concrete .2903 .015 .080 .02 Odessa 2205 .012 .077 Hamilton .2904 .015 .080 .02 Reardan 2206 .012 .077 La Conner .2905 .015 .080 .02 Sprague 2207 .012 .077 Lyman .2906 .015 .080 .02 Wilbur 2208 .012 .077 </td <td>vader</td> <td></td>	vader												
Unincorp. Areas 2200 .012 .077 Unincorp. Areas 2900 .013 .078 .02 Almira 2201 .012 .077 Unincorp. P.T.B.A.* 2929 .015 .080 .02 Creston 2202 .012 .077 Anacortes 2901 .015 .080 .02 Davenport 2203 .012 .077 Burlington .2902 .015 .080 .02 Harrington 2204 .012 .077 Concrete .2903 .015 .080 .02 Odessa 2205 .012 .077 Hamilton .2904 .015 .080 .02 Reardan 2206 .012 .077 La Conner .2905 .015 .080 .02 Sprague 2207 .012 .077 Lyman .2906 .015 .080 .02 MASON Unincorp. Areas .2300 .018 .083 .02 .02 .04 .015			.012	.077	.02				.012	.077	.02		
Almira													
Creston 2202 .012 .077 Anacortes 2901 .015 .080 .02 Davenport 2203 .012 .077 Burlington 2902 .015 .080 .02 Harrington 2204 .012 .077 Concrete 2903 .015 .080 .02 Odessa 2205 .012 .077 Hamilton 2904 .015 .080 .02 Reardan 2206 .012 .077 La Conner 2905 .015 .080 .02 Sprague 2207 .012 .077 Lyman 2906 .015 .080 .02 Wilbur 2208 .012 .077 Mount Vernon 2907 .015 .080 .02 MASON .02 Sedro Woolley 2908 .015 .080 .02 Unincorp. Areas 2300 .018 .083 .02 SKAMANIA .02 .070 .02 Unincorp. Areas 2400	· · · · · · · · · · · · · · · · · · ·		.012	.077						.078			
Davenport 2203 .012 .077 Burlington 2902 .015 .080 .02 Harrington 2204 .012 .077 Concrete 2903 .015 .080 .02 Odessa 2205 .012 .077 Hamilton 2904 .015 .080 .02 Reardan 2206 .012 .077 La Conner 2905 .015 .080 .02 Sprague 2207 .012 .077 Lyman 2906 .015 .080 .02 Wilbur 2208 .012 .077 Mount Vernon 2907 .015 .080 .02 MASON V Sedro Woolley 2908 .015 .080 .02 Unincorp. Areas 2300 .018 .083 .02 SKAMANIA SKAMANIA SKAMANIA Volta Bonneville 3000 .005 .070 .02 OC OC North Bonneville 3001 .010 .075 .02 Stevenson		2201	.012	.077			Unincorp. P.T.B.A.*	2929	.015	.080			
Davenport 2203 .012 .077 Burlington 2902 .015 .080 .02 Harrington 2204 .012 .077 Concrete 2903 .015 .080 .02 Odessa 2205 .012 .077 Hamilton 2904 .015 .080 .02 Reardan 2206 .012 .077 La Conner 2905 .015 .080 .02 Sprague 2207 .012 .077 Lyman 2906 .015 .080 .02 Wilbur 2208 .012 .077 Mount Vernon 2907 .015 .080 .02 MASON V Sedro Woolley 2908 .015 .080 .02 Unincorp. Areas 2300 .018 .083 .02 SKAMANIA SKAMANIA SKAMANIA Volta Bonneville 3000 .005 .070 .02 OC OC North Bonneville 3001 .010 .075 .02 Stevenson	Creston	2202	.012	.077			Anacortes	2901	.015	.080	.02		
Harrington 2204 .012 .077 Concrete 2903 .015 .080 .02 Odessa 2205 .012 .077 Hamilton 2904 .015 .080 .02 Reardan 2206 .012 .077 La Conner 2905 .015 .080 .02 Sprague 2207 .012 .077 Lyman 2906 .015 .080 .02 Wilbur 2208 .012 .077 Mount Vernon 2907 .015 .080 .02 MASON Sedro Woolley 2908 .015 .080 .02 Unincorp. Areas 2300 .018 .083 .02 SKAMANIA Shelton 2301 .018 .083 .02 SKAMANIA Unincorp. Areas 3000 .005 .070 .02 OKANOGAN Unincorp. Areas 3000 .005 .070 .02 Unincorp. Areas 2401 .011 .076 .02 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>													
Odessa 2205 .012 .077 Hamilton 2904 .015 .080 .02 Reardan 2206 .012 .077 La Conner 2905 .015 .080 .02 Sprague 2207 .012 .077 Lyman 2906 .015 .080 .02 Wilbur 2208 .012 .077 Mount Vernon 2907 .015 .080 .02 MASON Sedro Woolley 2908 .015 .080 .02 Unincorp. Areas 2300 .018 .083 .02 SKAMANIA .02 Shelton 2301 .018 .083 .02 Unincorp. Areas 3000 .005 .070 .02 OKANOGAN Unincorp. Areas .001 .010 .075 .02 Unincorp. Areas .2400 .011 .076 .02 Stevenson .3002 .005 .070 .02 Brewster .2401 .011 .076 .02													
Reardan 2206 .012 .077 La Conner 2905 .015 .080 .02 Sprague 2207 .012 .077 Lyman 2906 .015 .080 .02 Wilbur 2208 .012 .077 Mount Vernon 2907 .015 .080 .02 MASON Unincorp. Areas 2300 .018 .083 .02 SKAMANIA .05 .05 .070 .02 Shelton 2301 .018 .083 .02 Unincorp. Areas 3000 .005 .070 .02 OKANOGAN .011 .076 .02 Stevenson 3001 .010 .075 .02 Unincorp. Areas 2400 .011 .076 .02 SNOHOMISH .02 .05 .070 .02 Conconully 2402 .011 .076 .02 Unincorp. Areas** 3100 .011 .080 + .02 Coulee Dam 2403 .011 .076 .0													
Sprague 2207 .012 .077 Lyman 2906 .015 .080 .02													
Wilbur 2208 .012 .077 Mount Vernon Sedro Woolley 2907 .015 .080 .02 MASON Unincorp. Areas 2300 .018 .083 .02 SKAMANIA .080 .02 Shelton 2301 .018 .083 .02 Unincorp. Areas 3000 .005 .070 .02 OKANOGAN Unincorp. Areas 2400 .011 .076 .02 Stevenson 3002 .005 .070 .02 Brewster 2401 .011 .076 .02 SNOHOMISH Conconully 2402 .011 .076 .02 Unincorp. Areas** 3100 .011 .080 + .02 Coulee Dam 2403 .011 .076 .02 Unincorp. P.T.B.A.* *** 3131 .020 .089 + .02 Elmer City 2404 .011 .076 .02 Arlington 3101 .020 .085 + .02 Nespelem 2405 .011 .076 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>													
MASON Unincorp. Areas 2300 .018 .083 .02 SKAMANIA .080 .02 Shelton 2301 .018 .083 .02 Unincorp. Areas 3000 .005 .070 .02 OKANOGAN Unincorp. Areas 2400 .011 .076 .02 Stevenson 3002 .005 .070 .02 Brewster 2401 .011 .076 .02 SNOHOMISH .00 .011 .080 + .02 Conconully 2402 .011 .076 .02 Unincorp. Areas** 3100 .011 .080 + .02 Coulee Dam 2403 .011 .076 .02 Unincorp. P.T.B.A.* *** 3131 .020 .089 + .02 Elmer City 2404 .011 .076 .02 Arlington 3101 .020 .085 .02 Nespelem 2405 .011 .076 .02 Bothell/Snohomish 3120 .020 .089 + <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>													
Unincorp. Areas 2300 .018 .083 .02 SKAMANIA Shelton 2301 .018 .083 .02 Unincorp. Areas 3000 .005 .070 .02 OKANOGAN North Bonneville 3001 .010 .075 .02 Unincorp. Areas 2400 .011 .076 .02 Stevenson 3002 .005 .070 .02 Brewster 2401 .011 .076 .02 SNOHOMISH .001 .080 + .02 Coulee Dam 2403 .011 .076 .02 Unincorp. P.T.B.A.**** 3131 .020 .089 + .02 Elmer City 2404 .011 .076 .02 Arlington 3101 .020 .085 .02 Nespelem 2405 .011 .076 .02 Bothell/Snohomish 3120 .020 .089 + .02		2208	.012	.077									
Shelton 2301 .018 .083 .02 Unincorp. Areas 3000 .005 .070 .02 OKANOGAN Unincorp. Areas 2400 .011 .076 .02 Stevenson 3002 .005 .070 .02 Brewster 2401 .011 .076 .02 SNOHOMISH .001 .080 + .02 Conconully 2402 .011 .076 .02 Unincorp. Areas** 3100 .011 .080 + .02 Coulee Dam 2403 .011 .076 .02 Unincorp. P.T.B.A.**** 3131 .020 .089 + .02 Elmer City 2404 .011 .076 .02 Arlington 3101 .020 .085 .02 Nespelem 2405 .011 .076 .02 Bothell/Snohomish 3120 .020 .089 + .02								2908	.015	.080	.02		
OKANOGAN North Bonneville 3001 .010 .075 .02 Unincorp. Areas 2400 .011 .076 .02 Stevenson 3002 .005 .070 .02 Brewster 2401 .011 .076 .02 SNOHOMISH .011 .080 + .02 Coulee Dam 2403 .011 .076 .02 Unincorp. P.T.B.A.**** 3131 .020 .089 + .02 Elmer City 2404 .011 .076 .02 Arlington 3101 .020 .085 .02 Nespelem 2405 .011 .076 .02 Bothell/Snohomish 3120 .020 .089 + .02	Unincorp. Areas				.02		SKAMANIA						
OKANOGAN North Bonneville 3001 .010 .075 .02 Unincorp. Areas 2400 .011 .076 .02 Stevenson 3002 .005 .070 .02 Brewster 2401 .011 .076 .02 SNOHOMISH .011 .080 + .02 Coulee Dam 2403 .011 .076 .02 Unincorp. P.T.B.A.**** 3131 .020 .089 + .02 Elmer City 2404 .011 .076 .02 Arlington 3101 .020 .085 .02 Nespelem 2405 .011 .076 .02 Bothell/Snohomish 3120 .020 .089 + .02	Shelton	2301	.018	.083	.02		Unincorp. Areas	3000	.005	.070	.02		
Unincorp. Areas 2400 .011 .076 .02 Stevenson 3002 .005 .070 .02 Brewster 2401 .011 .076 .02 SNOHOMISH .011 .080 ★ .02 Conconully 2402 .011 .076 .02 Unincorp. Areas** 3100 .011 .080 ★ .02 Coulee Dam 2403 .011 .076 .02 Unincorp. P.T.B.A.* *** 3131 .020 .089 ★ .02 Elmer City 2404 .011 .076 .02 Arlington 3101 .020 .085 .02 Nespelem 2405 .011 .076 .02 Bothell/Snohomish 3120 .020 .089 ★ .02							-		.010	.075			
Brewster 2401 .011 .076 .02 SNOHOMISH Conconully 2402 .011 .076 .02 Unincorp. Areas** 3100 .011 .080 ◆ .02 Coulee Dam 2403 .011 .076 .02 Unincorp. P.T.B.A.*** 3131 .020 .089 ◆ .02 Elmer City 2404 .011 .076 .02 Arlington 3101 .020 .085 .02 Nespelem 2405 .011 .076 .02 Bothell/Snohomish 3120 .020 .089 ◆ .02		2400	.011	.076	.02								
Conconully 2402 .011 .076 .02 Unincorp. Areas** 3100 .011 .080 + .02 Coulee Dam 2403 .011 .076 .02 Unincorp. P.T.B.A.*** 3131 .020 .089 + .02 Elmer City 2404 .011 .076 .02 Arlington 3101 .020 .085 .02 Nespelem 2405 .011 .076 .02 Bothell/Snohomish 3120 .020 .089 + .02								3002	.555				
Coulee Dam. 2403 .011 .076 .02 Unincorp. P.T.B.A.**** 3131 .020 .089 * .02 Elmer City 2404 .011 .076 .02 Arlington 3101 .020 .085 .02 Nespelem 2405 .011 .076 .02 Bothell/Snohomish 3120 .020 .089 * .02								3100	011	080 •	02		
Elmer City 2404 .011 .076 .02 Arlington 3101 .020 .085 .02 Nespelem 2405 .011 .076 .02 Bothell/Snohomish 3120 .020 .089 ◆ .02													
Nespelem 2405 .011 .076 .02 Bothell/Snohomish 3120 .020 .089 ◆ .02													
							_						
Okanogan (City) 2406 .011 .076 .02 Brier 3102 .020 .089 • .02													
	Okanogan (City)	2406	.011	.076	.02		Brier	3102	.020	.089 +	.02		

(PD 11-21-06) - 3-

Location	Sales/Use Tax			Lodging			
County/City	Loc. Code No.	Local Rate	Combined Sales Tax (1)	Special Htl/Mtl (2)	TPA		
SNOHOMISH (cont.)							
Darrington	3103	.020	.085	.02			
Edmonds	3104	.020	.089 +	.02			
Everett	3105	.017	.086 +	.02			
Gold Bar	3106	.020	.085	.02			
Granite Falls	3107	.020	.085	.02			
Index	3108	.020	.085	.02			
Lake Stevens	3109	.020	.085	.02			
Lynnwood	3110	.020	.089 +	.02			
Marysville	3111	.020	.085	.02			
Mill Creek	3119	.020	.089 +	.02			
Monroe	3112	.020	.085	.02			
Mountlake Terrace	3113	.020	.089 +	.02			
Mukilteo	3114	.020	.089 +	.02			
Snohomish (City)	3115	.020	.085	.02			
Stanwood	3116	.020	.085	.02			
Sultan	3117	.020	.085	.02			
Woodway	3118	.020	.089 +	.02			
SPOKANE	(Eff. 4/1/06)	.020	1000	40 or more)		
Unincorp. Areas	3200	.015	.080	rooms/space	38		
Unincorp. P.T.B.A.*	3232	.021	.086	.02			
Airway Heights	3201	.021	.086	.019/.039	ee not		
Cheney	3202	.021	.086	.02	20101		
Deer Park	3203	.015	.080	.02			
Fairfield	3204	.015	.080	.02			
Latah	3205	.015	.080	.02			
Liberty Lake	3212	.021	.086	.02			
Medical Lake	3206	.021	.086	.02			
Millwood	3207	.021	.086	.02			
Rockford	3208	.015	.080	.02			
Spangle	3209	.015	.080	.02			
Spokane (City)	3210	.021	.086	.02			
Spokane Valley	3213	.021	.086	.02			
Waverly	3211	.015	.080	.02			
Zone A	3250	.010	.000	.02	1.		
Zone B	3251				1.		
Zone C	3252				1.		
Zone D	3253				٠.		
Zone E	3254				1.		
Zone F	3255						
STEVENS	3233				•		
Unincorp. Areas	3300	.011	.076				
Chewelah	3301	.011	.076	.01			
Colville	3302	.011	.076	.015			
Kettle Falls	3303	.011	.076	.010			
Marcus	3304	.011	.076				
Northport	3305	.011	.076	.02			
Springdale	3306	.011	.076	.02			
THURSTON	0000	.011	.0.0				
Unincorp. Areas	3400	.013	.078				
Unincorp. P.T.B.A.*	3434	.019	.084				
Bucoda	3401	.013	.078				
Lacey	3402	.019	.084	.02			
Olympia	3403	.019	.084	.02			
Rainier	3404	.013	.078				
Tenino	3405	.013	.078				
Tumwater	3406	.019	.084	.02			
Yelm	3407	.019	.084	.~_			
WAHKIAKUM	0.07	.010	.001				
Unincorp. Areas	3500	.010	.075	.02			
Cathlamet	3501	.010	.075	.02			
WALLA WALLA	5501	.510	.0.0	.02			
Unincorp. Areas	3600	.015	.080	.02			
Unincorp. P.T.B.A.*	3636	.013	.083	.02			
College Place	3601	.018	.083	.02			
Prescott	3602	.015	.080	.02			
Waitsburg	3603	.015	.080	.02			
Walla Walla (City)	3604	.013	.083	.02			
WHATCOM	(Eff. 4/1/06)	.010	.003	.02			
Unincorp. Areas		.013	.078				
Unincorp. P.T.B.A.*		.019	.084				
Chinoon P. 1 . 1 . D.A.	0.01	.510	.00-7	1			

Location	Sa	ales/Use Ta	Lodging			
County/City	Loc. Code No.	Local Rate	Combined Sales Tax (1)	Special Hti/Mtl (2) TPA (3)		
WHATCOM (cont.)	(Eff. 4/1/06))		()		
Bellingham	3701	.019	.084	.02		
Blaine	3702	.019	.084	.02		
Everson	3703	.019	.084			
Ferndale	3704	.019	.084	.02		
Lynden	3705	.019	.084	.02 (Eff. 10/1/06)		
Nooksack	3706	.019	.084			
Sumas	3707	.019	.084			
WHITMAN		(Eff. (Eff. 1/1/06) 7/1/06) .012 .013				
Unincorp. Areas	3800	.012 .013	.077 .078			
Albion	3801	.012 .013	.077 .078			
Colfax	3802	.012 .013	.077 .078			
Colton	3803	.012 .013	.077 .078			
Endicott	3804	.012 .013	.077 .078			
Farmington	3805	.012 .013	.077 .078			
Garfield	3806	.012 .013	.077 .078			
La Crosse	3807	.012 .013	.077 .078			
Lamont	3808	.012 .013	.077 .078			
Malden	3809	.012 .013	.077 .078			
Oakesdale	3810	.012 .013	.077 .078			
Palouse	3811	.012 .013	.077 .078			
Pullman	3812	.012 .013	.077 .078	.02		
Rosalia	3813	.012 .013	.077 .078			
St. John	3814	.012 .013	.077 .078			
Tekoa	3815	.012 .013	.077 .078			
Uniontown	3816	.012 .013	.077 .078			
YAKIMA		·	T.			
Unincorp. Areas	3900	.014	.079			
Grandview	3901	.014	.079			
Granger	3902	.014	.079			
Harrah	3903	.014	.079			
Mabton	3904	.014	.079			
Moxee City	3905	.014	.079			
Naches	3906	.014	.079			
Selah	3907	.014	.079			
Sunnyside	3908	.014	.079	.02		
Tieton	3909	.014	.079			
Toppenish	3910	.014	.079	.02		
Union Gap	3911	.014	.079	.02		
Wapato	3912	.014	.079			
Yakima (City)	3913	.017	.082	.03		
Zillah	3914	.014	.079			
Zone A	3950			1.50		
Zone B	3951			.75		

Zone C

TPA

1.50 1.25 1.00 .50 1.00 .50

Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. ** Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. If you have rate

3952

- (2) The special hotel/motel tax is in addition to state and local sales tax for businesses that provide lodging.
- (3) Tourism Promotion Area (TPA) Charge See Special Notice available on our web site at http://dor.wa.gov/content/taxes/LocalSales_Use.aspx#LodgingInfo.
- (4) Special Hotel/Motel (Pierce County):

25 or less rooms/spaces The .02 rate does not apply for Fife, Lakewood, and Puyallup .50

26 or more rooms/spaces = .05

Less than 40 rooms/spaces = .019 (5) Airway Heights: 40 or more rooms/spaces = .039

(6) Special Hotel/Motel (Cowlitz County):

Less than 40 rooms/spaces = .02 40 or more rooms/spaces = .03

Special location codes and rates in King and Pierce counties are used only to report lodging sales tax activities. (See Special Notices on our web site http://dor.wa.gov).

Unincorporated Areas are locations outside incorporated city limits.

- P.T.B.A. Public Transportation Benefit Area.
 Partially included within the RTA district. Additional .004 may not be due based on location.
- The combined total includes 6.5% state, local, and RTA rates for King, Pierce, and

For tax assistance, visit http://dor.wa.gov or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

